

**MANAGEMENT ACTION PLAN (MAP) – Mohawk Council of Kanesatake Audit
April 2001**

OBSERVATIONS & RECOMMENDATIONS	ACTION	ACTION BY	DATE	COMMENTS
<p>AUDIT ADJUSTMENTS</p> <p>A total of \$213,835 in corrective adjustments has been identified. These audit adjustments relate mainly to administrative charges and radio and equipment expenses which are subject to the Department's approval.</p>	<p>Discussions will take place with the Band Council in May 2001, to determine which monies are to be recovered and how adjustments are to be reflected in the audited financial statements for 2000-2001.</p>	<p>APD Negotiator Mohawk Council of Kanesatake</p>	<p>May 2001</p>	
<p>AUDIT OBSERVATIONS AND RECOMMENDATIONS</p> <p>1. Recruitment standards</p> <p>The Kanesatake Police Service should implement a better control system to justify the recruitment and selection of the police officers.</p>	<p>The Police Service will be requested to develop policies and/or procedures to ensure their personnel files comply with Section 4.6 of the contribution agreement.</p> <p>The APD negotiator will follow-up to ensure that this action is implemented by the Police Service.</p>	<p>APD Negotiator Mohawk Council of Kanesatake</p>	<p>May 2001</p>	
<p>2. Deposit delays</p> <p>All revenues generated by the Police Service should be transferred to the Finance Department on a regular basis (at least on a weekly basis) and deposited promptly.</p>	<p>The Police Service will be requested to comply with this recommendaton and to advise the Department on what corrective action the Police Service will take to ensure that deposit delays are prevented.</p>	<p>APD Negotiator Mohawk Council of Kanesatake</p>	<p>May 2001</p>	
<p>3. Payment delays</p> <p>Invoices for payment should be submitted upon receipt by the Police Service to the Finance Department and payments made within due dates.</p>	<p>The Police Service will be requested to comply with this recommendaton and to advise the Department on what corrective action the Police Service will take to ensure that invoices are submitted promptly for payment.</p>	<p>APD Negotiator Mohawk Council of Kanesatake</p>	<p>May 2001</p>	
<p>4. Lack of supporting documents</p> <p>The accounts "Travel expenses" and "Police assistance external" are not always sufficiently documented. Also, police assistance requests are only supported with a memorandum when it should be invoiced.</p>	<p>The Police Service will be requested to develop policies and/or procedures to ensure that all pertinent supporting documentation is obtained and maintained.</p>	<p>APD Negotiator Mohawk Council of Kanesatake</p>	<p>May 2001</p>	

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<p>5. Cash receipts Certain revenues totalling \$8,057 were posted directly to the general ledger. The Mohawk Council Finance Department should maintain a cash receipt journal, which would constitute a more complete financial record.</p>	<p>The Police Service will be requested to create and maintain a cash receipt journal.</p> <p>The APD Negotiator will follow-up to ensure that this action is implemented by the Police Service.</p>	<p>APD Negotiator Mohawk Council of Kanesatake</p>	<p>May 2001</p>	